

1 stats., of the development opportunity zone designation of the area in which the
2 claimant conducts economic activity.

3 **SECTION 604.** 71.28 (5b) (a) 2. of the statutes is amended to read:

4 71.28 (5b) (a) 2. "Fund manager" means an investment fund manager certified
5 under s. 238.15 (2) or s. 560.205 (2), 2009 stats.

6 **SECTION 605.** 71.28 (5b) (b) 1. of the statutes is amended to read:

7 71.28 (5b) (b) 1. For taxable years beginning after December 31, 2004, subject
8 to the limitations provided under this subsection and s. 238.15 or s. 560.205, 2009
9 stats., and except as provided in subd. 2., a claimant may claim as a credit against
10 the tax imposed under s. 71.23, up to the amount of those taxes, 25 percent of the
11 claimant's investment paid to a fund manager that the fund manager invests in a
12 business certified under s. 238.15 (1) or s. 560.205 (1), 2009 stats.

13 **SECTION 606.** 71.28 (5b) (b) 2. of the statutes is amended to read:

14 71.28 (5b) (b) 2. In the case of a partnership, limited liability company, or
15 tax-option corporation, the computation of the 25 percent limitation under subd. 1.
16 shall be determined at the entity level rather than the claimant level and may be
17 allocated among the claimants who make investments in the manner set forth in the
18 entity's organizational documents. The entity shall provide to the department of
19 revenue and to the department of commerce or the Wisconsin Economic
20 Development Corporation the names and tax identification numbers of the
21 claimants, the amounts of the credits allocated to the claimants, and the
22 computation of the allocations.

23 **SECTION 607.** 71.28 (5f) (a) 1. (intro.) of the statutes is amended to read:

24 71.28 (5f) (a) 1. (intro.) "Accredited production" means a film, video, broadcast
25 advertisement, or television production, as approved by the department of commerce

1 or the department of tourism, for which the aggregate salary and wages included in
2 the cost of the production for the period ending 12 months after the month in which
3 the principal filming or taping of the production begins exceeds \$50,000. "Accredited
4 production" also means an electronic game, as approved by the department of
5 commerce or the department of tourism, for which the aggregate salary and wages
6 included in the cost of the production for the period ending 36 months after the month
7 in which the principal programming, filming, or taping of the production begins
8 exceeds \$100,000. "Accredited production" does not include any of the following,
9 regardless of the production costs:

10 **SECTION 608.** 71.28 (5f) (a) 3. of the statutes is amended to read:

11 71.28 (5f) (a) 3. "Production expenditures" means any expenditures that are
12 incurred in this state and directly used to produce an accredited production,
13 including expenditures for set construction and operation, wardrobes, make-up,
14 clothing accessories, photography, sound recording, sound synchronization, sound
15 mixing, lighting, editing, film processing, film transferring, special effects, visual
16 effects, renting or leasing facilities or equipment, renting or leasing motor vehicles,
17 food, lodging, and any other similar expenditure as determined by the department
18 of commerce or the department of tourism. "Production expenditures" do not include
19 salary, wages, or labor-related contract payments.

20 **SECTION 609.** 71.28 (5f) (c) 6. of the statutes is amended to read:

21 71.28 (5f) (c) 6. No credit may be allowed under this subsection unless the
22 claimant files an application with the department of commerce or the department of
23 tourism, at the time and in the manner prescribed by the department of commerce
24 or the department of tourism, and the department of commerce or the department
25 of tourism approves the application. The claimant shall submit a fee with the

1 application in an amount equal to 2 percent of the claimant's budgeted production
2 expenditures or to \$5,000, whichever is less. The claimant shall submit a copy of the
3 approved application with the claimant's return.

4 **SECTION 610.** 71.28 (5h) (c) 4. of the statutes is amended to read:

5 71.28 **(5h)** (c) 4. No claim may be allowed under this subsection unless the
6 department of commerce or the department of tourism certifies, in writing, that the
7 credits claimed under this subsection are for expenses related to establishing or
8 operating a film production company in this state and the claimant submits a copy
9 of the certification with the claimant's return.

10 **SECTION 611.** 71.28 (5i) (c) 1. of the statutes is amended to read:

11 71.28 **(5i)** (c) 1. The maximum amount of the credits that may be claimed under
12 this subsection and ss. 71.07 (5i) and 71.47 (5i) in a taxable year is \$10,000,000, as
13 allocated under s. 238.14 or s. 560.204, 2009 stats.

14 **SECTION 612.** 71.28 (5j) (a) 2d. of the statutes is amended to read:

15 71.28 **(5j)** (a) 2d. "Diesel replacement renewable fuel" includes biodiesel and
16 any other fuel derived from a renewable resource that meets all of the applicable
17 requirements of the American Society for Testing and Materials for that fuel and that
18 the department of commerce or the department of safety and professional services
19 designates by rule as a diesel replacement renewable fuel.

20 **SECTION 613.** 71.28 (5j) (a) 2m. of the statutes is amended to read:

21 71.28 **(5j)** (a) 2m. "Gasoline replacement renewable fuel" includes ethanol and
22 any other fuel derived from a renewable resource that meets all of the applicable
23 requirements of the American Society for Testing and Materials for that fuel and that
24 the department of commerce or the department of safety and professional services
25 designates by rule as a gasoline replacement renewable fuel.

1 **SECTION 614.** 71.28 (5j) (c) 3. of the statutes is amended to read:

2 71.28 **(5j)** (c) 3. The department of commerce or the department of safety and
3 professional services shall establish standards to adequately prevent, in the
4 distribution of conventional fuel to an end user, the inadvertent distribution of fuel
5 containing a higher percentage of renewable fuel than the maximum percentage
6 established by the federal environmental protection agency for use in
7 conventionally-fueled engines.

8 **SECTION 615.** 71.47 (1dd) (b) of the statutes is amended to read:

9 71.47 **(1dd)** (b) Except as provided in s. 73.03 (35), for any taxable year for
10 which that person is certified under s. 560.765 (3), 2009 stats., and begins business
11 operations in a zone under s. 560.71, 2009 stats., after July 29, 1995, or certified
12 under s. 560.797 (4) (a), 2009 stats., for each zone for which the person is certified
13 or entitled a person may credit against taxes otherwise due under this subchapter
14 employment-related day care expenses, up to \$1,200 for each qualifying individual.

15 **SECTION 616.** 71.47 (1de) (a) (intro.) of the statutes is amended to read:

16 71.47 **(1de)** (a) (intro.) Except as provided in s. 73.03 (35), for any taxable year
17 for which a person is certified under s. 560.765 (3), 2009 stats., and begins business
18 operations in a zone under s. 560.71, 2009 stats., after July 29, 1995, or certified
19 under s. 560.797 (4) (a), 2009 stats., for each zone for which the person is certified
20 or entitled the person may claim as a credit against taxes otherwise due under this
21 subchapter an amount equal to 7.5% of the amount that the person expends to
22 remove or contain environmental pollution, as defined in s. 299.01 (4), in the zone or
23 to restore soil or groundwater that is affected by environmental pollution, as defined
24 in s. 299.01 (4), in the zone if the person fulfills all of the following requirements:

25 **SECTION 617.** 71.47 (1de) (a) 1. of the statutes is amended to read:

1 71.47 (1de) (a) 1. Begins the work, other than planning and investigating, for
2 which the credit is claimed after the area that includes the site where the work is
3 done is designated a development zone under s. 560.71, 2009 stats., or an enterprise
4 development zone under s. 560.797, 2009 stats., and after the claimant is certified
5 under s. 560.765 (3), 2009 stats., or certified under s. 560.797 (4) (a), 2009 stats.

6 **SECTION 618.** 71.47 (1di) (a) (intro.) of the statutes is amended to read:

7 71.47 (1di) (a) (intro.) Except as provided in pars. (dm) and (f) and s. 73.03 (35),
8 for any taxable year for which the person is entitled under s. 560.795 (3), 2009 stats.,
9 to claim tax benefits, any person may claim as a credit against taxes otherwise due
10 under this chapter 2.5% of the purchase price of depreciable, tangible personal
11 property, or 1.75% of the purchase price of depreciable, tangible personal property
12 that is expensed under section 179 of the internal revenue code for purposes of the
13 taxes under this chapter, except that:

14 **SECTION 619.** 71.47 (1di) (a) 1. of the statutes is amended to read:

15 71.47 (1di) (a) 1. The investment must be in property that is purchased after
16 the person is entitled under s. 560.795 (3), 2009 stats., to claim tax benefits and that
17 is used for at least 50% of its use in the conduct of the person's business operations
18 at a location in a development zone under subch. VI of ch. 560, 2009 stats., or, if the
19 property is mobile, the base of operations of the property for at least 50% of its use
20 must be a location in a development zone.

21 **SECTION 620.** 71.47 (1di) (b) 2. of the statutes is amended to read:

22 71.47 (1di) (b) 2. If the claimant is located on an Indian reservation, as defined
23 in s. 560.86 (5), 2009 stats., and is an American Indian, as defined in s. 560.86 (1),
24 2009 stats., an Indian business, as defined in s. 560.86 (4), 2009 stats., or a tribal
25 enterprise, as defined in s. 71.07 (2di) (b) 2., and if the allowable amount of the credit

1 under this subsection exceeds the taxes otherwise due under this chapter on or
2 measured by the claimant's income, the amount of the credit not used as an offset
3 against those taxes shall be certified to the department of administration for
4 payment to the claimant by check, share draft or other draft.

5 **SECTION 621.** 71.47 (1di) (b) 3. of the statutes is amended to read:

6 71.47 (1di) (b) 3. Partnerships, limited liability companies and tax-option
7 corporations may not claim the credit under this subsection, but the eligibility for,
8 and amount of, that credit shall be determined on the basis of their economic activity,
9 not that of their shareholders, partners or members. The corporation, partnership
10 or limited liability company shall compute the amount of the credit that may be
11 claimed by each of its shareholders, partners or members and shall provide that
12 information to each of its shareholders, partners or members. Partners, members
13 of limited liability companies and shareholders of tax-option corporations may claim
14 the credit based on the partnership's, company's or corporation's activities in
15 proportion to their ownership interest and may offset it against the tax attributable
16 to their income from the partnership's, company's or corporation's business
17 operations in the development zone; except that a claimant in a development zone
18 under s. 560.795 (1) (e), 2009 stats., may offset the credit, including any credits
19 carried over, against the amount of the tax otherwise due under this chapter
20 attributable to all of the claimant's income; and against the tax attributable to their
21 income from the partnership's, company's or corporation's directly related business
22 operations.

23 **SECTION 622.** 71.47 (1di) (d) 1. of the statutes is amended to read:

24 71.47 (1di) (d) 1. A copy of a verification from the department of commerce that
25 the claimant may claim tax benefits under s. 560.795 (3), 2009 stats.

1 **SECTION 623.** 71.47 (1di) (f) of the statutes is amended to read:

2 71.47 **(1di)** (f) If a person who is entitled under s. 560.795 (3), 2009 stats., to
3 claim tax benefits becomes ineligible for such tax benefits, that person may claim no
4 credits under this subsection for the taxable year that includes the day on which the
5 person becomes ineligible for tax benefits or succeeding taxable years and that
6 person may carry over no unused credits from previous years to offset tax under this
7 chapter for the taxable year that includes the day on which the person becomes
8 ineligible for tax benefits or succeeding taxable years.

9 **SECTION 624.** 71.47 (1di) (g) of the statutes is amended to read:

10 71.47 **(1di)** (g) If a person who is entitled under s. 560.795 (3), 2009 stats., to
11 claim tax benefits ceases business operations in the development zone during any of
12 the taxable years that that zone exists, that person may not carry over to any taxable
13 year following the year during which operations cease any unused credits from the
14 taxable year during which operations cease or from previous taxable years.

15 **SECTION 625.** 71.47 (1dj) (am) (intro.) of the statutes is amended to read:

16 71.47 **(1dj)** (am) (intro.) Except as provided under par. (f) or s. 73.03 (35), for
17 any taxable year for which the person is certified under s. 560.765 (3), 2009 stats.,
18 for tax benefits, any person may claim as a credit against taxes otherwise due under
19 this chapter an amount calculated as follows:

20 **SECTION 626.** 71.47 (1dj) (am) 4. a. of the statutes is amended to read:

21 71.47 **(1dj)** (am) 4. a. If certified under s. 560.765 (3), 2009 stats., for tax
22 benefits before January 1, 1992, modify “qualified wages” as defined in section 51 (b)
23 of the internal revenue code to exclude wages paid before the claimant is certified for
24 tax benefits and to exclude wages that are paid to employees for work at any location
25 that is not in a development zone under subch. VI of ch. 560, 2009 stats. For purposes

1 of this subd. 4. a., mobile employees work at their base of operations and leased or
2 rented employees work at the location where they perform services.

3 **SECTION 627.** 71.47 (1dj) (am) 4. b. of the statutes is amended to read:

4 71.47 **(1dj)** (am) 4. b. If certified under s. 560.765 (3), 2009 stats., for tax
5 benefits after December 31, 1991, modify “qualified wages” as defined in section 51
6 (b) of the internal revenue code to exclude wages paid before the claimant is certified
7 for tax benefits and to exclude wages that are paid to employees for work at any
8 location that is not in a development zone under subch. VI of ch. 560, 2009 stats. For
9 purposes of this subd. 4. b., mobile employees and leased or rented employees work
10 at their base of operations.

11 **SECTION 628.** 71.47 (1dj) (am) 4c. of the statutes is amended to read:

12 71.47 **(1dj)** (am) 4c. Modify the rule for ineligible individuals under section 51
13 (i) (1) of the internal revenue code to allow credit for the wages of related individuals
14 paid by an Indian business, as defined in s. 560.86 (4), 2009 stats., or a tribal
15 enterprise, as defined in s. 71.07 (2di) (b) 2., if the Indian business or tribal enterprise
16 is located in a development zone designated under s. 560.71 (3) (c) 2., 2009 stats.

17 **SECTION 629.** 71.47 (1dj) (am) 4t. of the statutes is amended to read:

18 71.47 **(1dj)** (am) 4t. If certified under s. 560.765 (3), 2009 stats., for tax benefits
19 before January 1, 1992, modify section 51 (i) (3) of the internal revenue code so that
20 for leased or rented employees, except employees of a leasing agency certified for tax
21 benefits who perform services directly for the agency in a development zone, the
22 minimum employment periods apply to the time that they perform services in a
23 development zone for a single lessee or renter, not to their employment by the leasing
24 agency.

25 **SECTION 630.** 71.47 (1dj) (e) 1. of the statutes is amended to read:

1 71.47 (1dj) (e) 1. A copy of the claimant's certification for tax benefits under s.
2 560.765 (3), 2009 stats.

3 **SECTION 631.** 71.47 (1dj) (e) 3. a. of the statutes is amended to read:

4 71.47 (1dj) (e) 3. a. If certified under s. 560.765 (3), 2009 stats., for tax benefits
5 before January 1, 1992, a statement from the department of commerce verifying the
6 amount of qualifying wages and verifying that the employees were hired for work
7 only in a development zone or are mobile employees whose base of operations is in
8 a development zone.

9 **SECTION 632.** 71.47 (1dj) (e) 3. b. of the statutes is amended to read:

10 71.47 (1dj) (e) 3. b. If certified under s. 560.765 (3), 2009 stats., for tax benefits
11 after December 31, 1991, a statement from the department of commerce verifying the
12 amount of qualifying wages and verifying that the employees were hired for work
13 only in a development zone or are mobile employees or leased or rented employees
14 whose base of operations is in a development zone.

15 **SECTION 633.** 71.47 (1dL) (a) of the statutes is amended to read:

16 71.47 (1dL) (a) Except as provided in pars. (ag), (ar), (bm) and (f) and s. 73.03
17 (35), for any taxable year for which the person is certified under s. 560.765 (3), 2009
18 stats., for tax benefits, any person may claim as a credit against taxes otherwise due
19 under this subchapter an amount equal to 2.5% of the amount expended by that
20 person to acquire, construct, rehabilitate or repair real property in a development
21 zone under subch. VI of ch. 560, 2009 stats.

22 **SECTION 634.** 71.47 (1dL) (ag) of the statutes is amended to read:

23 71.47 (1dL) (ag) If the credit under par. (a) is claimed for an amount expended
24 to construct, rehabilitate, remodel or repair property, the claimant must have begun
25 the physical work of construction, rehabilitation, remodeling or repair, or any

1 demolition or destruction in preparation for the physical work, after the place where
2 the property is located was designated a development zone under s. 560.71, 2009
3 stats., and the completed project must be placed in service after the claimant is
4 certified for tax benefits under s. 560.765 (3), 2009 stats. In this paragraph, “physical
5 work” does not include preliminary activities such as planning, designing, securing
6 financing, researching, developing specifications or stabilizing the property to
7 prevent deterioration.

8 **SECTION 635.** 71.47 (1dL) (ar) of the statutes is amended to read:

9 71.47 (1dL) (ar) If the credit under par. (a) is claimed for an amount expended
10 to acquire property, the property must have been acquired by the claimant after the
11 place where the property is located was designated a development zone under s.
12 560.71, 2009 stats., and the completed project must be placed in service after the
13 claimant is certified for tax benefits under s. 560.765 (3), 2009 stats., and the
14 property must not have been previously owned by the claimant or a related person
15 during the 2 years prior to the designation of the development zone under s. 560.71,
16 2009 stats. No credit is allowed for an amount expended to acquire property until
17 the property, either in its original state as acquired by the claimant or as
18 subsequently constructed, rehabilitated, remodeled or repaired, is placed in service.

19 **SECTION 636.** 71.47 (1dL) (bm) of the statutes is amended to read:

20 71.47 (1dL) (bm) In calculating the credit under par. (a) a claimant shall reduce
21 the amount expended to acquire property by a percentage equal to the percentage of
22 the area of the real property not used for the purposes for which the claimant is
23 certified to claim tax benefits under s. 560.765 (3), 2009 stats., and shall reduce the
24 amount expended for other purposes by the amount expended on the part of the

1 property not used for the purposes for which the claimant is certified to claim tax
2 benefits under s. 560.765 (3), 2009 stats.

3 **SECTION 637.** 71.47 (1dL) (c) of the statutes is amended to read:

4 71.47 (1dL) (c) If the claimant is located on an Indian reservation, as defined
5 in s. 560.86 (5), 2009 stats., and is an American Indian, as defined in s. 560.86 (1),
6 2009 stats., an Indian business, as defined in s. 560.86 (4), 2009 stats., or a tribal
7 enterprise, as defined in s. 71.07 (2di) (b) 2., and if the allowable amount of the credit
8 under par. (a) exceeds the taxes otherwise due under this chapter on or measured by
9 the claimant's income, the amount of the credit not used as an offset against those
10 taxes shall be certified to the department of administration for payment to the
11 claimant by check, share draft or other draft.

12 **SECTION 638.** 71.47 (1dm) (a) 1. of the statutes is amended to read:

13 71.47 (1dm) (a) 1. "Certified" means entitled under s. 238.395 (3) (a) 4. or s.
14 560.795 (3) (a) 4., 2009 stats., to claim tax benefits or certified under s. 238.395 (5),
15 238.398 (3), or 238.3995 (4) or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats.,
16 or s. 560.7995 (4), 2009 stats.

17 **SECTION 639.** 71.47 (1dm) (a) 3. of the statutes is amended to read:

18 71.47 (1dm) (a) 3. "Development zone" means a development opportunity zone
19 under s. 238.395 (1) (e) and (f) or 238.398 or s. 560.795 (1) (e) and (f), 2009 stats., or
20 s. 560.798, 2009 stats., or an airport development zone under s. 238.3995 or s.
21 560.7995, 2009 stats.

22 **SECTION 640.** 71.47 (1dm) (a) 4. of the statutes is amended to read:

23 71.47 (1dm) (a) 4. "Previously owned property" means real property that the
24 claimant or a related person owned during the 2 years prior to the department of
25 commerce or the Wisconsin Economic Development Corporation designating the

1 place where the property is located as a development zone and for which the claimant
2 may not deduct a loss from the sale of the property to, or an exchange of the property
3 with, the related person under section 267 of the Internal Revenue Code, except that
4 section 267 (b) of the Internal Revenue Code is modified so that if the claimant owns
5 any part of the property, rather than 50% ownership, the claimant is subject to
6 section 267 (a) (1) of the Internal Revenue Code for purposes of this subsection.

7 **SECTION 641.** 71.47 (1dm) (f) 1. of the statutes is amended to read:

8 71.47 (1dm) (f) 1. A copy of ~~a the verification from the department of commerce~~
9 that the claimant may claim tax benefits under s. 238.395 (3) (a) 4. or s. 560.795 (3)
10 (a) 4., 2009 stats., or is certified under s. 238.395 (5), 238.398 (3), or 238.3995 (4) or
11 s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.

12 **SECTION 642.** 71.47 (1dm) (f) 2. of the statutes is amended to read:

13 71.47 (1dm) (f) 2. A statement from the department of commerce or the
14 Wisconsin Economic Development Corporation verifying the purchase price of the
15 investment and verifying that the investment fulfills the requirements under par.
16 (b).

17 **SECTION 643.** 71.47 (1dm) (i) of the statutes is amended to read:

18 71.47 (1dm) (i) Partnerships, limited liability companies, and tax-option
19 corporations may not claim the credit under this subsection, but the eligibility for,
20 and the amount of, that credit shall be determined on the basis of their economic
21 activity, not that of their shareholders, partners, or members. The corporation,
22 partnership, or limited liability company shall compute the amount of credit that
23 may be claimed by each of its shareholders, partners, or members and provide that
24 information to its shareholders, partners, or members. Partners, members of limited
25 liability companies, and shareholders of tax-option corporations may claim the

1 credit based on the partnership's, company's, or corporation's activities in proportion
2 to their ownership interest and may offset it against the tax attributable to their
3 income from the partnership's, company's, or corporation's business operations in the
4 development zone; except that partners, members, and shareholders in a
5 development zone under s. 238.395 (1) (e) or s. 560.795 (1) (e), 2009 stats., may offset
6 the credit against the amount of the tax attributable to their income.

7 **SECTION 644.** 71.47 (1dm) (j) of the statutes is amended to read:

8 71.47 **(1dm)** (j) If a person who is entitled under s. 238.395 (3) (a) 4. or s. 560.795
9 (3) (a) 4., 2009 stats., to claim tax benefits becomes ineligible for such tax benefits,
10 or if a person's certification under s. 238.395 (5), 238.398 (3), or 238.3995 (4) or s.
11 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats., is
12 revoked, that person may claim no credits under this subsection for the taxable year
13 that includes the day on which the person becomes ineligible for tax benefits, the
14 taxable year that includes the day on which the certification is revoked, or succeeding
15 taxable years, and that person may carry over no unused credits from previous years
16 to offset tax under this chapter for the taxable year that includes the day on which
17 the person becomes ineligible for tax benefits, the taxable year that includes the day
18 on which the certification is revoked, or succeeding taxable years.

19 **SECTION 645.** 71.47 (1dm) (k) of the statutes is amended to read:

20 71.47 **(1dm)** (k) If a person who is entitled under s. 238.395 (3) (a) 4. or s.
21 560.795 (3) (a) 4., 2009 stats., to claim tax benefits or certified under s. 238.395 (5),
22 238.398 (3), or 238.3995 (4) or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats.,
23 or s. 560.7995 (4), 2009 stats., ceases business operations in the development zone
24 during any of the taxable years that that zone exists, that person may not carry over
25 to any taxable year following the year during which operations cease any unused

1 credits from the taxable year during which operations cease or from previous taxable
2 years.

3 **SECTION 646.** 71.47 (1ds) (a) 1. of the statutes is amended to read:

4 71.47 (1ds) (a) 1. "Development zone" means a zone designated under s. 560.71,
5 2009 stats.

6 **SECTION 647.** 71.47 (1ds) (b) of the statutes is amended to read:

7 71.47 (1ds) (b) Except as provided in pars. (dm) and (e) and s. 73.03 (35), for
8 any taxable year for which the person is certified under s. 560.765 (3), 2009 stats.,
9 for tax benefits, any person may claim as a credit against taxes otherwise due under
10 this chapter the taxes paid under subchs. III and V of ch. 77 on their purchases, leases
11 and rentals of eligible property. Partnerships, limited liability companies and
12 tax-option corporations may not claim the credit under this subsection but the
13 eligibility for, and the amount of, that credit shall be determined on the basis of their
14 economic activity, not that of their partners, members or shareholders. The
15 partnership, limited liability company or corporation shall compute the amount of
16 the credit that may be claimed by each of its partners, members or shareholders and
17 shall provide that information to each of its partners, members or shareholders.
18 Partners, members of limited liability companies and shareholders of tax-option
19 corporations may claim the credit based on the partnership's, company's or
20 corporation's activities in proportion to their ownership interest.

21 **SECTION 648.** 71.47 (1ds) (d) 1. of the statutes is amended to read:

22 71.47 (1ds) (d) 1. A copy of the claimant's certification for tax benefits under
23 s. 560.765 (3), 2009 stats.

24 **SECTION 649.** 71.47 (1dx) (a) 2. of the statutes is amended to read:

1 71.47 (1dx) (a) 2. "Development zone" means a development zone under s.
2 238.30 or s. 560.70, 2009 stats., a development opportunity zone under s. 238.395 or
3 s. 560.795, 2009 stats., or an enterprise development zone under s. 238.397 or s.
4 560.797, 2009 stats., an agricultural development zone under s. 238.398 or s.
5 560.798, 2009 stats., or an airport development zone under s. 238.3995 or s.
6 560.7995, 2009 stats.

7 **SECTION 650.** 71.47 (1dx) (b) (intro.) of the statutes is amended to read:

8 71.47 (1dx) (b) *Credit.* (intro.) Except as provided in pars. (be) and (bg) and
9 in s. 73.03 (35), and subject to s. 238.385 or s. 560.785, 2009 stats., for any taxable
10 year for which the person is entitled under s. 238.395 (3) or s. 560.795 (3), 2009 stats.,
11 to claim tax benefits or certified under s. 238.365 (3), 238.397 (4), 238.398 (3), or
12 238.3995 (4) or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., s. 560.798 (3),
13 2009 stats., or s. 560.7995 (4), 2009 stats., any person may claim as a credit against
14 the taxes otherwise due under this chapter the following amounts:

15 **SECTION 651.** 71.47 (1dx) (b) 2. of the statutes is amended to read:

16 71.47 (1dx) (b) 2. The amount determined by multiplying the amount
17 determined under s. 238.385 (1) (b) or s. 560.785 (1) (b), 2009 stats., by the number
18 of full-time jobs created in a development zone and filled by a member of a targeted
19 group and by then subtracting the subsidies paid under s. 49.147 (3) (a) or the
20 subsidies and reimbursements paid under s. 49.147 (3m) (c) for those jobs.

21 **SECTION 652.** 71.47 (1dx) (b) 3. of the statutes is amended to read:

22 71.47 (1dx) (b) 3. The amount determined by multiplying the amount
23 determined under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number
24 of full-time jobs created in a development zone and not filled by a member of a

1 targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) or
2 the subsidies and reimbursements paid under s. 49.147 (3m) (c) for those jobs.

3 **SECTION 653.** 71.47 (1dx) (b) 4. of the statutes is amended to read:

4 71.47 (1dx) (b) 4. The amount determined by multiplying the amount
5 determined under s. 238.385 (1) (bm) or s. 560.785 (1) (bm), 2009 stats., by the
6 number of full-time jobs retained, as provided in the rules under s. 238.385 or s.
7 560.785, 2009 stats., excluding jobs for which a credit has been claimed under sub.
8 (1dj), in an enterprise development zone under s. 238.397 or s. 560.797, 2009 stats.,
9 and for which significant capital investment was made and by then subtracting the
10 subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid
11 under s. 49.147 (3m) (c) for those jobs.

12 **SECTION 654.** 71.47 (1dx) (b) 5. of the statutes is amended to read:

13 71.47 (1dx) (b) 5. The amount determined by multiplying the amount
14 determined under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number
15 of full-time jobs retained, as provided in the rules under s. 238.385 or s. 560.785,
16 2009 stats., excluding jobs for which a credit has been claimed under sub. (1dj), in
17 a development zone and not filled by a member of a targeted group and by then
18 subtracting the subsidies paid under s. 49.147 (3) (a) or the subsidies and
19 reimbursements paid under s. 49.147 (3m) (c) for those jobs.

20 **SECTION 655.** 71.47 (1dx) (be) of the statutes is amended to read:

21 71.47 (1dx) (be) *Offset.* A claimant in a development zone under s. 238.395 (1)
22 (e) or s. 560.795 (1) (e), 2009 stats., may offset any credits claimed under this
23 subsection, including any credits carried over, against the amount of the tax
24 otherwise due under this subchapter attributable to all of the claimant's income and

1 against the tax attributable to income from directly related business operations of
2 the claimant.

3 **SECTION 656.** 71.47 (1dx) (bg) of the statutes is amended to read:

4 71.47 (1dx) (bg) *Other entities.* For claimants in a development zone under s.
5 238.395 (1) (e) or s. 560.795 (1) (e), 2009 stats., partnerships, limited liability
6 companies, and tax-option corporations may not claim the credit under this
7 subsection, but the eligibility for, and amount of, that credit shall be determined on
8 the basis of their economic activity, not that of their shareholders, partners, or
9 members. The corporation, partnership, or company shall compute the amount of
10 the credit that may be claimed by each of its shareholders, partners, or members and
11 shall provide that information to each of its shareholders, partners, or members.
12 Partners, members of limited liability companies, and shareholders of tax-option
13 corporations may claim the credit based on the partnership's, company's, or
14 corporation's activities in proportion to their ownership interest and may offset it
15 against the tax attributable to their income.

16 **SECTION 657.** 71.47 (1dx) (c) of the statutes is amended to read:

17 71.47 (1dx) (c) *Credit precluded.* If the certification of a person for tax benefits
18 under s. 238.365 (3), 238.397 (4), 238.398 (3), or 238.3995 (4) or s. 560.765 (3), 2009
19 stats., s. 560.797 (4), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009
20 stats., is revoked, or if the person becomes ineligible for tax benefits under s. 238.395
21 (3) or s. 560.795 (3), 2009 stats., that person may not claim credits under this
22 subsection for the taxable year that includes the day on which the certification is
23 revoked; the taxable year that includes the day on which the person becomes
24 ineligible for tax benefits; or succeeding taxable years and that person may not carry
25 over unused credits from previous years to offset tax under this chapter for the

1 taxable year that includes the day on which certification is revoked; the taxable year
2 that includes the day on which the person becomes ineligible for tax benefits; or
3 succeeding taxable years.

4 **SECTION 658.** 71.47 (1dx) (d) of the statutes is amended to read:

5 71.47 (1dx) (d) *Carry-over precluded.* If a person who is entitled under s.
6 238.395 (3) or s. 560.795 (3), 2009 stats., to claim tax benefits or certified under s.
7 238.365 (3), 238.397 (4), 238.398 (3), or 238.3995 (4) or s. 560.765 (3), 2009 stats., s.
8 560.797 (4), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats., for
9 tax benefits ceases business operations in the development zone during any of the
10 taxable years that that zone exists, that person may not carry over to any taxable
11 year following the year during which operations cease any unused credits from the
12 taxable year during which operations cease or from previous taxable years.

13 **SECTION 659.** 71.47 (1dy) (a) of the statutes is amended to read:

14 71.47 (1dy) (a) *Definition.* In this subsection, "claimant" means a person who
15 files a claim under this subsection and is certified under s. 238.301 (2) or s. 560.701
16 (2), 2009 stats., and authorized to claim tax benefits under s. 238.303 or s. 560.703,
17 2009 stats.

18 **SECTION 660.** 71.47 (1dy) (b) of the statutes is amended to read:

19 71.47 (1dy) (b) *Filing claims.* Subject to the limitations under this subsection
20 and ss. 238.301 to 238.306 or s. 560.701 to 560.706, 2009 stats., for taxable years
21 beginning after December 31, 2008, a claimant may claim as a credit against the tax
22 imposed under s. 71.43, up to the amount of the tax, the amount authorized for the
23 claimant under s. 238.303 or s. 560.703, 2009 stats.

24 **SECTION 661.** 71.47 (1dy) (c) 1. of the statutes is amended to read:

1 71.47 (1dy) (c) 1. No credit may be allowed under this subsection unless the
2 claimant includes with the claimant's return a copy of the claimant's certification
3 under s. 238.301 (2) or s. 560.701 (2), 2009 stats., and a copy of the claimant's notice
4 of eligibility to receive tax benefits under s. 238.303 (3) or s. 560.703 (3), 2009 stats.

5 **SECTION 662.** 71.47 (1dy) (c) 2. of the statutes is amended to read:

6 71.47 (1dy) (c) 2. Partnerships, limited liability companies, and tax-option
7 corporations may not claim the credit under this subsection, but the eligibility for,
8 and the amount of, the credit are based on their authorization to claim tax benefits
9 under s. 238.303 or s. 560.703, 2009 stats. A partnership, limited liability company,
10 or tax-option corporation shall compute the amount of credit that each of its
11 partners, members, or shareholders may claim and shall provide that information
12 to each of them. Partners, members of limited liability companies, and shareholders
13 of tax-option corporations may claim the credit in proportion to their ownership
14 interests.

15 **SECTION 663.** 71.47 (1dy) (d) 2. of the statutes is amended to read:

16 71.47 (1dy) (d) 2. If a claimant's certification is revoked under s. 238.305 or s.
17 560.705, 2009 stats., or if a claimant becomes ineligible for tax benefits under s.
18 238.302 or s. 560.702, 2009 stats., the claimant may not claim credits under this
19 subsection for the taxable year that includes the day on which the certification is
20 revoked; the taxable year that includes the day on which the claimant becomes
21 ineligible for tax benefits; or succeeding taxable years and the claimant may not
22 carry over unused credits from previous years to offset the tax imposed under s. 71.43
23 for the taxable year that includes the day on which certification is revoked; the
24 taxable year that includes the day on which the claimant becomes ineligible for tax
25 benefits; or succeeding taxable years.

1 **SECTION 664.** 71.47 (3g) (a) (intro.) of the statutes is amended to read:

2 71.47 **(3g)** (a) (intro.) Subject to the limitations under this subsection and ss.
3 73.03 (35m), and 238.23 and s. 560.96, 2009 stats., a business that is certified under
4 s. 238.23 (3) or s. 560.96 (3), 2009 stats., may claim as a credit against the taxes
5 imposed under s. 71.43 an amount equal to the sum of the following, as established
6 under s. 238.23 (3) (c) or s. 560.96 (3) (c), 2009 stats.:

7 **SECTION 665.** 71.47 (3g) (b) of the statutes is amended to read:

8 71.47 **(3g)** (b) The department of revenue shall notify the department of
9 commerce or the Wisconsin Economic Development Corporation of all claims under
10 this subsection.

11 **SECTION 666.** 71.47 (3g) (e) 2. of the statutes is amended to read:

12 71.47 **(3g)** (e) 2. The investments that relate to the amount described under par.
13 (a) 2. for which a claimant makes a claim under this subsection must be retained for
14 use in the technology zone for the period during which the claimant's business is
15 certified under s. 238.23 (3) or s. 560.96 (3), 2009 stats.

16 **SECTION 667.** 71.47 (3g) (f) 1. of the statutes is amended to read:

17 71.47 **(3g)** (f) 1. A copy of ~~a~~ the verification ~~from the department of commerce~~
18 that the claimant's business is certified under s. 238.23 (3) or s. 560.96 (3), 2009
19 stats., and that the business ~~and the department of commerce have~~ has entered into
20 an agreement under s. 238.23 (3) (d) or s. 560.96 (3) (d), 2009 stats.

21 **SECTION 668.** 71.47 (3g) (f) 2. of the statutes is amended to read:

22 71.47 **(3g)** (f) 2. A statement from the department of commerce or the Wisconsin
23 Economic Development Corporation verifying the purchase price of the investment
24 described under par. (a) 2. and verifying that the investment fulfills the requirement
25 under par. (e) 2.

1 **SECTION 669.** 71.47 (3p) (b) of the statutes is amended to read:

2 71.47 **(3p)** (b) *Filing claims.* Subject to the limitations provided in this
3 subsection and s. 93.535 or s. 560.207, 2009 stats., except as provided in par. (c) 5.,
4 for taxable years beginning after December 31, 2006, and before January 1, 2015, a
5 claimant may claim as a credit against the taxes imposed under s. 71.43, up to the
6 amount of the tax, an amount equal to 10 percent of the amount the claimant paid
7 in the taxable year for dairy manufacturing modernization or expansion related to
8 the claimant's dairy manufacturing operation.

9 **SECTION 670.** 71.47 (3p) (c) 2m. a. of the statutes is amended to read:

10 71.47 **(3p)** (c) 2m. a. The maximum amount of the credits that may be claimed
11 under this subsection and ss. 71.07 (3p) and 71.28 (3p) in fiscal year 2007-08 is
12 \$600,000, as allocated under s. 560.207, 2009 stats.

13 **SECTION 671.** 71.47 (3p) (c) 2m. b. of the statutes is amended to read:

14 71.47 **(3p)** (c) 2m. b. The maximum amount of the credits that may be claimed
15 by all claimants, other than members of dairy cooperatives, under this subsection
16 and ss. 71.07 (3p) and 71.28 (3p) in fiscal year 2008-09, and in each fiscal year
17 thereafter, is \$700,000, as allocated under s. 93.535 or s. 560.207, 2009 stats.

18 **SECTION 672.** 71.47 (3p) (c) 2m. bm. of the statutes is amended to read:

19 71.47 **(3p)** (c) 2m. bm. The maximum amount of the credits that may be claimed
20 by members of dairy cooperatives under this subsection and ss. 71.07 (3p) and 71.28
21 (3p) in fiscal year 2009-10 is \$600,000, as allocated under s. 560.207, 2009 stats., and
22 the maximum amount of the credits that may be claimed by members of dairy
23 cooperatives under this subsection and ss. 71.07 (3p) and 71.28 (3p) in fiscal year
24 2010-11, and in each fiscal year thereafter, is \$700,000, as allocated under s. 93.535
25 or s. 560.207, 2009 stats.

SECTION 673. 71.47 (3p) (c) 6. of the statutes is amended to read:

71.47 **(3p)** (c) 6. No credit may be allowed under this subsection unless the claimant submits with the claimant's return a copy of the claimant's credit certification and allocation under s. 93.535 or s. 560.207, 2009 stats.

SECTION 674. 71.47 (3q) (a) 1. of the statutes is amended to read:

71.47 **(3q)** (a) 1. "Claimant" means a person certified to receive tax benefits under s. 238.16 (2) or s. 560.2055 (2), 2009 stats.

SECTION 675. 71.47 (3q) (a) 2. of the statutes is amended to read:

71.47 **(3q)** (a) 2. "Eligible employee" means, for taxable years beginning before January 1, 2011, an eligible employee under s. 560.2055 (1) (b), 2009 stats., who satisfies the wage requirements under s. 560.2055 (3) (a) or (b), 2009 stats., or, for taxable years beginning after December 31, 2010, and eligible employee under s. 238.16 (1) (b).

SECTION 676. 71.47 (3q) (b) (intro.) of the statutes is amended to read:

71.47 **(3q)** (b) *Filing claims.* (intro.) Subject to the limitations provided in this subsection and s. 238.16 or s. 560.2055, 2009 stats., for taxable years beginning after December 31, 2009, a claimant may claim as a credit against the taxes imposed under s. 71.43 any of the following:

SECTION 677. 71.47 (3q) (b) 1. of the statutes is amended to read:

71.47 **(3q)** (b) 1. The amount of wages that the claimant paid to an eligible employee in the taxable year, not to exceed 10 percent of such wages, as determined ~~by the department of commerce~~ under s. 238.16 or s. 560.2055, 2009 stats.

SECTION 678. 71.47 (3q) (b) 2. of the statutes is amended to read:

1 71.47 (3q) (b) 2. The amount of the costs incurred by the claimant in the taxable
2 year, as determined under s. 238.16 or s. 560.2055, 2009 stats., to undertake the
3 training activities described under s. 238.16 (3) (c) or s. 560.2055 (3) (c), 2009 stats.

4 **SECTION 679.** 71.47 (3q) (c) 2. of the statutes is amended to read:

5 71.47 (3q) (c) 2. No credit may be allowed under this subsection unless the
6 claimant includes with the claimant's return a copy of the claimant's certification for
7 tax benefits under s. 238.16 (2) or s. 560.2055 (2), 2009 stats.

8 **SECTION 680.** 71.47 (3q) (c) 3. of the statutes is amended to read:

9 71.47 (3q) (c) 3. The maximum amount of credits that may be awarded under
10 this subsection and ss. 71.07 (3q) and 71.28 (3q) for the period beginning on January
11 1, 2010, and ending on June 30, 2013, is \$14,500,000, not including the amount of
12 any credits reallocated under s. 238.15 (3) (d) or s. 560.205 (3) (d), 2009 stats.

13 **SECTION 681.** 71.47 (3r) (b) of the statutes is amended to read:

14 71.47 (3r) (b) *Filing claims.* Subject to the limitations provided in this
15 subsection and s. 238.19 or s. 560.208, 2009 stats., for taxable years beginning after
16 December 31, 2008, and before January 1, 2017, a claimant may claim as a credit
17 against the taxes imposed under s. 71.43, up to the amount of the tax, an amount
18 equal to 10 percent of the amount the claimant paid in the taxable year for meat
19 processing modernization or expansion related to the claimant's meat processing
20 operation.

21 **SECTION 682.** 71.47 (3r) (c) 3. a. of the statutes is amended to read:

22 71.47 (3r) (c) 3. a. The maximum amount of the credits that may be allocated
23 under this subsection and ss. 71.07 (3r) and 71.28 (3r) in fiscal year 2009-10 is
24 \$300,000, as allocated under s. 560.208, 2009 stats.

25 **SECTION 683.** 71.47 (3r) (c) 3. b. of the statutes is amended to read:

1 71.47 (3r) (c) 3. b. The maximum amount of the credits that may be allocated
2 under this subsection and ss. 71.07 (3r) and 71.28 (3r) in fiscal year 2010-11, and in
3 each fiscal year thereafter, is \$700,000, as allocated under s. 238.19 or s. 560.208,
4 2009 stats.

5 **SECTION 684.** 71.47 (3r) (c) 6. of the statutes is amended to read:

6 71.47 (3r) (c) 6. No credit may be allowed under this subsection unless the
7 claimant submits with the claimant's return a copy of the claimant's credit
8 certification and allocation under s. 238.19 or s. 560.208, 2009 stats.

9 **SECTION 685.** 71.47 (3rm) (b) of the statutes is amended to read:

10 71.47 (3rm) (b) *Filing claims.* Subject to the limitations provided in this
11 subsection and s. 238.21 or s. 560.209, 2009 stats., for taxable years beginning after
12 December 31, 2009, and before January 1, 2016, a claimant may claim as a credit
13 against the taxes imposed under s. 71.43, up to the amount of the tax, an amount
14 equal to 10 percent of the amount the claimant paid in the taxable year for equipment
15 that is used primarily to harvest or process woody biomass that is used as fuel or as
16 a component of fuel.

17 **SECTION 686.** 71.47 (3rm) (c) 3. of the statutes is amended to read:

18 71.47 (3rm) (c) 3. The maximum amount of the credits that may be claimed
19 under this subsection and ss. 71.07 (3rm) and 71.28 (3rm) is \$900,000, as allocated
20 under s. 238.21 or s. 560.209, 2009 stats.

21 **SECTION 687.** 71.47 (3rn) (b) of the statutes is amended to read:

22 71.47 (3rn) (b) *Filing claims.* Subject to the limitations provided in this
23 subsection and s. 238.17 or s. ~~506.2056~~ 560.2056, 2009 stats., for taxable years
24 beginning after December 31, 2009, and before January 1, 2017, a claimant may
25 claim as a credit against the tax imposed under s. 71.43, up to the amount of the tax,

1 an amount equal to 10 percent of the amount the claimant paid in the taxable year
2 for food processing or food warehousing modernization or expansion related to the
3 operation of the claimant's food processing plant or food warehouse.

4 **SECTION 688.** 71.47 (3rn) (c) 3. a. of the statutes is amended to read:

5 71.47 (3rn) (c) 3. a. The maximum amount of the credits that may be allocated
6 under this subsection and ss. 71.07 (3rn) and 71.28 (3rn) in fiscal year 2009-10 is
7 \$1,000,000, as allocated under s. 560.2056, 2009 stats.

8 **SECTION 689.** 71.47 (3rn) (c) 3. b. of the statutes is amended to read:

9 71.47 (3rn) (c) 3. b. The maximum amount of the credits that may be allocated
10 under this subsection and ss. 71.07 (3rn) and 71.28 (3rn) in fiscal year 2010-11 is
11 \$1,200,000, as allocated under s. 560.2056, 2009 stats.

12 **SECTION 690.** 71.47 (3rn) (c) 3. c. of the statutes is amended to read:

13 71.47 (3rn) (c) 3. c. The maximum amount of the credits that may be allocated
14 under this subsection and ss. 71.07 (3rn) and 71.28 (3rn) in fiscal year 2011-12, and
15 in each year thereafter, is \$700,000, as allocated under s. 238.17 or s. 560.2056, 2009
16 stats.

17 **SECTION 691.** 71.47 (3rn) (c) 6. of the statutes is amended to read:

18 71.47 (3rn) (c) 6. No credit may be allowed under this subsection unless the
19 claimant submits with the claimant's return a copy of the claimant's credit
20 certification and allocation under s. 238.17 or s. 560.2056, 2009 stats.

21 **SECTION 692.** 71.47 (3t) (b) of the statutes is amended to read:

22 71.47 (3t) (b) *Credit.* Subject to the limitations provided in this subsection and
23 in s. 560.28, 2009 stats., for taxable years beginning after December 31, 2007, a
24 claimant may claim as a credit, amortized over 15 taxable years starting with the
25 taxable year beginning after December 31, 2007, against the tax imposed under s.

1 71.43, up to the amount of the tax, an amount equal to the claimant's unused credits
2 under s. 71.47 (3).

3 **SECTION 693.** 71.47 (3t) (c) 1. of the statutes is amended to read:

4 71.47 (3t) (c) 1. No credit may be claimed under this subsection unless the
5 claimant submits with the claimant's return a copy of the claimant's certification by
6 the department of commerce under s. 560.28, 2009 stats., except that, with regard
7 to credits claimed by partners of a partnership, members of a limited liability
8 company, or shareholders of a tax-option corporation, the entity shall provide a copy
9 of its certification under s. 560.28, 2009 stats., to the partner, member, or shareholder
10 to submit with his or her return.

11 **SECTION 694.** 71.47 (3w) (a) 2. of the statutes is amended to read:

12 71.47 (3w) (a) 2. "Claimant" means a person who is certified to claim tax
13 benefits under s. 238.399 (5) or s. 560.799 (5), 2009 stats., and who files a claim under
14 this subsection.

15 **SECTION 695.** 71.47 (3w) (a) 3. of the statutes is amended to read:

16 71.47 (3w) (a) 3. "Full-time employee" means a full-time employee, as defined
17 in s. 238.399 (1) (am) or s. 560.799 (1) (am), 2009 stats.

18 **SECTION 696.** 71.47 (3w) (a) 4. of the statutes is amended to read:

19 71.47 (3w) (a) 4. "Enterprise zone" means a zone designated under s. 238.399
20 or s. 560.799, 2009 stats.

21 **SECTION 697.** 71.47 (3w) (a) 5d. of the statutes is amended to read:

22 71.47 (3w) (a) 5d. "Tier I county or municipality" means a tier I county or
23 municipality, as determined ~~by the department of commerce~~ under s. 238.399 or s.
24 560.799, 2009 stats.

25 **SECTION 698.** 71.47 (3w) (a) 5e. of the statutes is amended to read:

1 71.47 (3w) (a) 5e. "Tier II county or municipality" means a tier II county or
2 municipality, as determined ~~by the department of commerce~~ under s. 238.399 or s.
3 560.799, 2009 stats.

4 **SECTION 699.** 71.47 (3w) (b) (intro.) of the statutes is amended to read:

5 71.47 (3w) (b) *Filing claims; payroll.* (intro.) Subject to the limitations
6 provided in this subsection and s. 238.399 or s. 560.799, 2009 stats., a claimant may
7 claim as a credit against the tax imposed under s. 71.43 an amount calculated as
8 follows:

9 **SECTION 700.** 71.47 (3w) (b) 5. of the statutes is amended to read:

10 71.47 (3w) (b) 5. Multiply the amount determined under subd. 4. by the
11 percentage determined ~~by the department of commerce~~ under s. 238.399 or s.
12 560.799, 2009 stats., not to exceed 7 percent.

13 **SECTION 701.** 71.47 (3w) (bm) 1. of the statutes is amended to read:

14 71.47 (3w) (bm) 1. In addition to the credits under par. (b) and subds. 2., 3., and
15 4., and subject to the limitations provided in this subsection and s. 238.399 or s.
16 560.799, 2009 stats., a claimant may claim as a credit against the tax imposed under
17 s. 71.43 an amount equal to a percentage, as determined ~~by the department of~~
18 ~~commerce~~ under s. 238.399 or s. 560.799, 2009 stats., not to exceed 100 percent, of
19 the amount the claimant paid in the taxable year to upgrade or improve the
20 job-related skills of any of the claimant's full-time employees, to train any of the
21 claimant's full-time employees on the use of job-related new technologies, or to
22 provide job-related training to any full-time employee whose employment with the
23 claimant represents the employee's first full-time job. This subdivision does not
24 apply to employees who do not work in an enterprise zone.

25 **SECTION 702.** 71.47 (3w) (bm) 2. of the statutes is amended to read:

1 71.47 (3w) (bm) 2. In addition to the credits under par. (b) and subds. 1., 3., and
2 4., and subject to the limitations provided in this subsection and s. 238.399 or s.
3 560.799, 2009 stats., a claimant may claim as a credit against the tax imposed under
4 s. 71.43 an amount equal to the percentage, as determined ~~by the department of~~
5 ~~commerce~~ under s. 238.399 or s. 560.799, 2009 stats., not to exceed 7 percent, of the
6 claimant's zone payroll paid in the taxable year to all of the claimant's full-time
7 employees whose annual wages are greater than \$20,000 in a tier I county or
8 municipality, not including the wages paid to the employees determined under par.
9 (b) 1., or greater than \$30,000 in a tier II county or municipality, not including the
10 wages paid to the employees determined under par. (b) 1., and who the claimant
11 employed in the enterprise zone in the taxable year, if the total number of such
12 employees is equal to or greater than the total number of such employees in the base
13 year. A claimant may claim a credit under this subdivision for no more than 5
14 consecutive taxable years.

15 **SECTION 703.** 71.47 (3w) (bm) 3. of the statutes is amended to read:

16 71.47 (3w) (bm) 3. In addition to the credits under par. (b) and subds. 1., 2., and
17 4., and subject to the limitations provided in this subsection and s. 238.399 or s.
18 560.799, 2009 stats., for taxable years beginning after December 31, 2008, a claimant
19 may claim as a credit against the tax imposed under s. 71.43 up to 10 percent of the
20 claimant's significant capital expenditures, as determined ~~by the department of~~
21 ~~commerce~~ under s. 238.399 (5m) or s. 560.799 (5m), 2009 stats.

22 **SECTION 704.** 71.47 (3w) (bm) 4. of the statutes is amended to read:

23 71.47 (3w) (bm) 4. In addition to the credits under par. (b) and subds. 1., 2., and
24 3., and subject to the limitations provided in this subsection and s. 238.399 or s.
25 560.799, 2009 stats., for taxable years beginning after December 31, 2009, a claimant

1 may claim as a credit against the tax imposed under s. 71.43, up to 1 percent of the
2 amount that the claimant paid in the taxable year to purchase tangible personal
3 property, items, property, or goods under s. 77.52 (1) (b), (c), or (d), or services from
4 Wisconsin vendors, as determined by the department of commerce under s. 238.399
5 (5) (e) or s. 560.799 (5) (e), 2009 stats., except that the claimant may not claim the
6 credit under this subdivision and subd. 3. for the same expenditures.

7 **SECTION 705.** 71.47 (3w) (c) 3. of the statutes is amended to read:

8 71.47 (3w) (c) 3. No credit may be allowed under this subsection unless the
9 claimant includes with the claimant's return a copy of the claimant's certification for
10 tax benefits under s. 238.399 (5) or (5m) or s. 560.799 (5) or (5m), 2009 stats.

11 **SECTION 706.** 71.47 (3w) (d) of the statutes is amended to read:

12 71.47 (3w) (d) *Administration.* Section 71.28 (4) (g) and (h), as it applies to the
13 credit under s. 71.28 (4), applies to the credit under this subsection. Claimants shall
14 include with their returns a copy of their certification for tax benefits, and a copy of
15 the verification of their expenses, from the department of commerce or the Wisconsin
16 Economic Development Corporation.

17 **SECTION 707.** 71.47 (4) (am) of the statutes is amended to read:

18 71.47 (4) (am) *Development zone additional research credit.* In addition to the
19 credit under par. (ad), any corporation may credit against taxes otherwise due under
20 this chapter an amount equal to 5 percent of the amount obtained by subtracting
21 from the corporation's qualified research expenses, as defined in section 41 of the
22 Internal Revenue Code, except that "qualified research expenses" include only
23 expenses incurred by the claimant in a development zone under subch. II of ch. 238
24 or subch. VI of ch. 560, 2009 stats., except that a taxpayer may elect the alternative
25 computation under section 41 (c) (4) of the Internal Revenue Code and that election

1 applies until the department permits its revocation and except that “qualified
2 research expenses” do not include compensation used in computing the credit under
3 sub. (1dj) nor research expenses incurred before the claimant is certified for tax
4 benefits under s. 238.365 (3) or s. 560.765 (3), 2009 stats., the corporation’s base
5 amount, as defined in section 41 (c) of the Internal Revenue Code, in a development
6 zone, except that gross receipts used in calculating the base amount means gross
7 receipts from sales attributable to Wisconsin under s. 71.25 (9) (b) 1. and 2., (df) 1.
8 and 2., (dh) 1., 2., and 3., (dj), and (dk) and research expenses used in calculating the
9 base amount include research expenses incurred before the claimant is certified for
10 tax benefits under s. 238.365 (3) or s. 560.765 (3), 2009 stats., in a development zone,
11 if the claimant submits with the claimant’s return a copy of the claimant’s
12 certification for tax benefits under s. 238.365 (3) or s. 560.765 (3), 2009 stats., and
13 a statement from the department of commerce or the Wisconsin Economic
14 Development Corporation verifying the claimant’s qualified research expenses for
15 research conducted exclusively in a development zone. The rules under s. 73.03 (35)
16 apply to the credit under this paragraph. The rules under sub. (1di) (f) and (g) as they
17 apply to the credit under that subsection apply to claims under this paragraph.
18 Section 41 (h) of the Internal Revenue Code does not apply to the credit under this
19 paragraph. No credit may be claimed under this paragraph for taxable years that
20 begin on January 1, 1998, or thereafter. Credits under this paragraph for taxable
21 years that begin before January 1, 1998, may be carried forward to taxable years that
22 begin on January 1, 1998, or thereafter.

23 **SECTION 708.** 71.47 (5b) (a) 2. of the statutes is amended to read:

24 71.47 (5b) (a) 2. “Fund manager” means an investment fund manager certified
25 under s. 238.15 (2) or s. 560.205 (2), 2009 stats.

1 **SECTION 709.** 71.47 (5b) (b) 1. of the statutes is amended to read:

2 71.47 **(5b)** (b) 1. For taxable years beginning after December 31, 2004, subject
3 to the limitations provided under this subsection and s. 238.15 or s. 560.205, 2009
4 stats., and except as provided in subd. 2., a claimant may claim as a credit against
5 the tax imposed under s. 71.43, up to the amount of those taxes, 25 percent of the
6 claimant's investment paid to a fund manager that the fund manager invests in a
7 business certified under s. 238.15 (1) or s. 560.205 (1), 2009 stats.

8 **SECTION 710.** 71.47 (5b) (b) 2. of the statutes is amended to read:

9 71.47 **(5b)** (b) 2. In the case of a partnership, limited liability company, or
10 tax-option corporation, the computation of the 25 percent limitation under subd. 1.
11 shall be determined at the entity level rather than the claimant level and may be
12 allocated among the claimants who make investments in the manner set forth in the
13 entity's organizational documents. The entity shall provide to the department of
14 revenue and to the department of commerce or the Wisconsin Economic
15 Development Corporation the names and tax identification numbers of the
16 claimants, the amounts of the credits allocated to the claimants, and the
17 computation of the allocations.

18 **SECTION 711.** 71.47 (5f) (a) 1. (intro.) of the statutes is amended to read:

19 71.47 **(5f)** (a) 1. (intro.) "Accredited production" means a film, video, broadcast
20 advertisement, or television production, as approved by the department of commerce
21 or the department of tourism, for which the aggregate salary and wages included in
22 the cost of the production for the period ending 12 months after the month in which
23 the principal filming or taping of the production begins exceeds \$50,000. "Accredited
24 production" also means an electronic game, as approved by the department of
25 commerce or the department of tourism, for which the aggregate salary and wages

1 included in the cost of the production for the period ending 36 months after the month
2 in which the principal programming, filming, or taping of the production begins
3 exceeds \$100,000. "Accredited production" does not include any of the following,
4 regardless of the production costs:

5 **SECTION 712.** 71.47 (5f) (a) 3. of the statutes is amended to read:

6 71.47 **(5f)** (a) 3. "Production expenditures" means any expenditures that are
7 incurred in this state and directly used to produce an accredited production,
8 including expenditures for set construction and operation, wardrobes, make-up,
9 clothing accessories, photography, sound recording, sound synchronization, sound
10 mixing, lighting, editing, film processing, film transferring, special effects, visual
11 effects, renting or leasing facilities or equipment, renting or leasing motor vehicles,
12 food, lodging, and any other similar expenditure as determined by the department
13 of commerce or the department of tourism. "Production expenditures" do not include
14 salary, wages, or labor-related contract payments.

15 **SECTION 713.** 71.47 (5f) (c) 6. of the statutes is amended to read:

16 71.47 **(5f)** (c) 6. No credit may be allowed under this subsection unless the
17 claimant files an application with the department of commerce or the department of
18 tourism, at the time and in the manner prescribed by the department of commerce
19 or the department of tourism, and the department of commerce or the department
20 of tourism approves the application. The claimant shall submit a fee with the
21 application in an amount equal to 2 percent of the claimant's budgeted production
22 expenditures or to \$5,000, whichever is less. The claimant shall submit a copy of the
23 approved application with the claimant's return.

24 **SECTION 714.** 71.47 (5h) (c) 4. of the statutes is amended to read:

1 71.47 (5h) (c) 4. No claim may be allowed under this subsection unless the
2 department of commerce or the department of tourism certifies, in writing, that the
3 credits claimed under this subsection are for expenses related to establishing or
4 operating a film production company in this state and the claimant submits a copy
5 of the certification with the claimant's return.

6 **SECTION 715.** 71.47 (5i) (c) 1. of the statutes is amended to read:

7 71.47 (5i) (c) 1. The maximum amount of the credits that may be claimed under
8 this subsection and ss. 71.07 (5i) and 71.28 (5i) in a taxable year is \$10,000,000, as
9 allocated under s. 238.14 or s. 560.204, 2009 stats.

10 **SECTION 716.** 71.47 (5j) (a) 2d. of the statutes is amended to read:

11 71.47 (5j) (a) 2d. "Diesel replacement renewable fuel" includes biodiesel and
12 any other fuel derived from a renewable resource that meets all of the applicable
13 requirements of the American Society for Testing and Materials for that fuel and that
14 the department of ~~commerce~~ safety and professional services designates by rule as
15 a diesel replacement renewable fuel.

16 **SECTION 717.** 71.47 (5j) (a) 2m. of the statutes is amended to read:

17 71.47 (5j) (a) 2m. "Gasoline replacement renewable fuel" includes ethanol and
18 any other fuel derived from a renewable resource that meets all of the applicable
19 requirements of the American Society for Testing and Materials for that fuel and that
20 the department of ~~commerce~~ safety and professional services designates by rule as
21 a gasoline replacement renewable fuel.

22 **SECTION 718.** 71.47 (5j) (c) 3. of the statutes is amended to read:

23 71.47 (5j) (c) 3. The department of ~~commerce~~ safety and professional services
24 shall establish standards to adequately prevent, in the distribution of conventional
25 fuel to an end user, the inadvertent distribution of fuel containing a higher

percentage of renewable fuel than the maximum percentage established by the federal environmental protection agency for use in conventionally-fueled engines.

SECTION 719. 71.78 (4) (m) of the statutes is amended to read:

71.78 (4) (m) The ~~secretary of commerce~~ chief executive officer of the Wisconsin Economic Development Corporation and employees of ~~that department~~ the corporation to the extent necessary to administer the development zone program under subch. ~~VI of ch. 560~~ II of ch. 238.

SECTION 720. 73.03 (35) of the statutes is amended to read:

73.03 (35) To deny a portion of a credit claimed under s. 71.07 (2dd), (2de), (2di), (2dj), (2dL), (2dm), (2dr), (2ds), or (2dx), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1dm), (1ds), (1dx), or (4) (am), 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1dm), (1ds), (1dx), or (4) (am), or 76.636 if granting the full amount claimed would violate a requirement under s. 238.385 or s. 560.785, 2009 stats., or would bring the total of the credits granted to that claimant under all of those subsections over the limit for that claimant under s. 238.368, 238.395 (2) (b), or 238.397 (5) (b) or s. 560.768, 2009 stats., s. 560.795 (2) (b), 2009 stats., or s. 560.797 (5) (b), 2009 stats.

SECTION 721. 73.03 (35m) of the statutes is amended to read:

73.03 (35m) To deny a portion of a credit claimed under s. 71.07 (3g), 71.28 (3g), or 71.47 (3g), if granting the full amount claimed would violate a requirement under s. 238.23 or s. 560.96, 2009 stats., or would bring the total of the credits claimed under ss. 71.07 (3g), 71.28 (3g), and 71.47 (3g) over the limit for all claimants under s. 238.23 (2) or s. 560.96 (2), 2009 stats.

SECTION 722. 73.03 (63) of the statutes is amended to read:

73.03 (63) Notwithstanding the amount limitations specified under ss. s. 71.07 (5d) (c) 1. and s. 238.15 (3) (d) or s. 560.205 (3) (d), 2009 stats., in consultation with

1 the department of commerce or the Wisconsin Economic Development Corporation,
2 to carry forward to subsequent taxable years unclaimed credit amounts of the early
3 stage seed investment credits under ss. 71.07 (5b), 71.28 (5b), 71.47 (5b), and 76.638
4 and the angel investment credit under s. 71.07 (5d). Annually, no later than July 1,
5 the department of commerce or the Wisconsin Economic Development Corporation
6 shall submit to the department of revenue its recommendations for the carry forward
7 of credit amounts as provided under this subsection.

8 **SECTION 723.** 73.0301 (1) (b) of the statutes is amended to read:

9 73.0301 (1) (b) "Credentialing board" means a board, examining board or
10 affiliated credentialing board in the department of ~~regulation and licensing~~ safety
11 and professional services that grants a credential.

12 **SECTION 724.** 73.0301 (1) (e) of the statutes is amended to read:

13 73.0301 (1) (e) "Licensing department" means the department of
14 administration; the board of commissioners of public lands; ~~the department of~~
15 ~~commerce~~; the department of children and families; the government accountability
16 board; the department of financial institutions; the department of health services;
17 the department of natural resources; the department of public instruction; ~~the~~
18 ~~department of regulation and licensing~~; the department of safety and professional
19 services; the department of workforce development; the office of the commissioner
20 of insurance; or the department of transportation.

21 **SECTION 725.** 73.0301 (2) (a) 1. of the statutes is amended to read:

22 73.0301 (2) (a) 1. Request the department of revenue to certify whether an
23 applicant for a license or license renewal or continuation is liable for delinquent
24 taxes. With respect to an applicant for a license granted by a credentialing board,
25 the department of ~~regulation and licensing~~ safety and professional services shall

1 make a request under this subdivision. This subdivision does not apply to the
2 department of transportation with respect to licenses described in sub. (1) (d) 7.

3 **SECTION 726.** 73.0301 (2) (a) 2. of the statutes is amended to read:

4 73.0301 (2) (a) 2. Request the department of revenue to certify whether a
5 license holder is liable for delinquent taxes. With respect to a holder of a license
6 granted by a credentialing board, the department of ~~regulation and licensing~~ safety
7 and professional services shall make a request under this subdivision.

8 **SECTION 727.** 73.0301 (2) (b) 1. a. of the statutes is amended to read:

9 73.0301 (2) (b) 1. a. If, after a request is made under par. (a) 1. or 2., the
10 department of revenue certifies that the license holder or applicant for a license or
11 license renewal or continuation is liable for delinquent taxes, revoke the license or
12 deny the application for the license or license renewal or continuation. The
13 department of transportation may suspend licenses described in sub. (1) (d) 7. in lieu
14 of revoking those licenses. A suspension, revocation or denial under this subd. 1. a.
15 is not subject to administrative review or, except as provided in subd. 2. and sub. (5)
16 (am), judicial review. With respect to a license granted by a credentialing board, the
17 department of ~~regulation and licensing~~ safety and professional services shall make
18 a revocation or denial under this subd. 1. a. With respect to a license to practice law,
19 the department of revenue shall not submit a certification under this subd. 1. a. to
20 the supreme court until after the license holder or applicant has exhausted his or her
21 remedies under sub. (5) (a) and (am) or has failed to make use of such remedies.

22 **SECTION 728.** 73.0301 (2) (b) 1. b. of the statutes is amended to read:

23 73.0301 (2) (b) 1. b. Mail a notice of suspension, revocation or denial under
24 subd. 1. a. to the license holder or applicant. The notice shall include a statement
25 of the facts that warrant the suspension, revocation or denial and a statement that

1 the license holder or applicant may, within 30 days after the date on which the notice
2 of denial, suspension or revocation is mailed, file a written request with the
3 department of revenue to have the certification of tax delinquency on which the
4 suspension, revocation or denial is based reviewed at a hearing under sub. (5) (a).
5 With respect to a license granted by a credentialing board, the department of
6 ~~regulation and licensing~~ safety and professional services shall mail a notice under
7 this subd. 1. b. With respect to a license to practice law, the department of revenue
8 shall mail a notice under this subd. 1. b. and the notice shall indicate that the license
9 holder or applicant may request a hearing under sub. (5) (a) and (am) and that the
10 department of revenue shall submit a certificate of delinquency to suspend, revoke,
11 or deny a license to practice law to the supreme court after the license holder or
12 applicant has exhausted his or her remedies under sub. (5) (a) and (am) or has failed
13 to make use of such remedies. A notice sent to a person who holds a license to practice
14 law or who is an applicant for a license to practice law shall also indicate that the
15 department of revenue may not submit a certificate of delinquency to the supreme
16 court if the license holder or applicant pays the delinquent tax in full or enters into
17 an agreement with the department of revenue to satisfy the delinquency.

18 **SECTION 729.** 73.0301 (2) (b) 2. of the statutes is amended to read:

19 73.0301 (2) (b) 2. Except as provided in subd. 2m., if notified by the department
20 of revenue that the department of revenue has affirmed a certification of tax
21 delinquency after a hearing under sub. (5) (a), affirm a suspension, revocation or
22 denial under subd. 1. a. A license holder or applicant may seek judicial review under
23 ss. 227.52 to 227.60, except that the review shall be in the circuit court for Dane
24 County, of an affirmation of a revocation or denial under this subdivision. With
25 respect to a license granted by a credentialing board, the department of ~~regulation~~

1 ~~and licensing~~ safety and professional services shall make an affirmation under this
2 subdivision.

3 **SECTION 730.** 73.0301 (2) (b) 3. of the statutes is amended to read:

4 73.0301 (2) (b) 3. If a person submits a nondelinquency certificate issued under
5 sub. (5) (b) 1., reinstate the license or grant the application for the license or license
6 renewal or continuation, unless there are other grounds for suspending or revoking
7 the license or for denying the application for the license or license renewal or
8 continuation. If reinstatement is required under this subdivision, a person is not
9 required to submit a new application or other material or to take a new test. No
10 separate fee may be charged for reinstatement of a license under this subdivision.
11 With respect to a license granted by a credentialing board, the department of
12 ~~regulation and licensing~~ safety and professional services shall reinstate a license or
13 grant an application under this subdivision.

14 **SECTION 731.** 73.0301 (2) (b) 4. of the statutes is amended to read:

15 73.0301 (2) (b) 4. If a person whose license has been suspended or revoked or
16 whose application for a license or license renewal or continuation has been denied
17 under subd. 1. a. submits a nondelinquency certificate issued under sub. (3) (a) 2.,
18 reinstate the license or grant the person's application for the license or license
19 renewal or continuation, unless there are other grounds for not reinstating the
20 license or for denying the application for the license or license renewal or
21 continuation. With respect to a license granted by a credentialing board, the
22 department of ~~regulation and licensing~~ safety and professional services shall
23 reinstate a license or grant an application under this subdivision.

24 **SECTION 732.** 75.106 (1) (a) of the statutes is amended to read:

1 75.106 (1) (a) "Brownfield" has the meaning given in s. ~~560.13~~ 238.13 (1) (a),
2 except that, for purposes of this section, "brownfield" also means abandoned, idle, or
3 underused residential facilities or sites, the expansion or redevelopment of which is
4 adversely affected by actual or perceived environmental contamination.

5 **SECTION 733.** 76.635 (1) (a) of the statutes is amended to read:

6 76.635 (1) (a) "Certified capital company" has the meaning given in s. 560.29
7 (1) (a), 2009 stats.

8 **SECTION 734.** 76.635 (1) (b) of the statutes is amended to read:

9 76.635 (1) (b) "Certified capital investment" has the meaning given in s. 560.29
10 (1) (b), 2009 stats.

11 **SECTION 735.** 76.635 (1) (c) of the statutes is amended to read:

12 76.635 (1) (c) "Investment date" has the meaning given in s. 560.29 (1) (d), 2009
13 stats.

14 **SECTION 736.** 76.635 (1) (d) of the statutes is amended to read:

15 76.635 (1) (d) "Investment pool" has the meaning given in s. 560.29 (1) (e), 2009
16 stats.

17 **SECTION 737.** 76.635 (1) (e) of the statutes is amended to read:

18 76.635 (1) (e) "Qualified investment" has the meaning given in s. 560.29 (1) (g),
19 2009 stats.

20 **SECTION 738.** 76.636 (1) (b) 1. of the statutes is amended to read:

21 76.636 (1) (b) 1. A development zone under s. 238.30 or s. 560.70, 2009 stats.

22 **SECTION 739.** 76.636 (1) (b) 2. of the statutes is amended to read:

23 76.636 (1) (b) 2. A development opportunity zone under s. 238.395 or s. 560.795,
24 2009 stats.

25 **SECTION 740.** 76.636 (1) (b) 3. of the statutes is amended to read:

1 76.636 (1) (b) 3. An enterprise development zone under s. 238.397 or s. 560.797,
2 2009 stats.

3 **SECTION 741.** 76.636 (1) (b) 4. of the statutes is amended to read:

4 76.636 (1) (b) 4. An agricultural development zone under s. 238.398 or s.
5 560.798, 2009 stats.

6 **SECTION 742.** 76.636 (2) (intro.) of the statutes is amended to read:

7 76.636 (2) CREDITS. (intro.) Except as provided in s. 73.03 (35), and subject to
8 s. 238.385 or s. 560.785, 2009 stats., for any taxable year for which an insurer is
9 entitled under s. 238.395 or s. 560.795 (3), 2009 stats., to claim tax benefits or
10 certified under s. 238.365 (3), 238.397 (4), or 238.398 (3) or s. 560.765 (3), 2009 stats.,
11 s. 560.797 (4), 2009 stats., or s. 560.798 (3), 2009 stats., the insurer may claim as a
12 credit against the fees due under s. 76.60, 76.63, 76.65, 76.66, or 76.67 the following
13 amounts:

14 **SECTION 743.** 76.636 (2) (b) of the statutes is amended to read:

15 76.636 (2) (b) The amount determined by multiplying the amount determined
16 under s. 238.385 (1) (b) or s. 560.785 (1) (b), 2009 stats., by the number of full-time
17 jobs created in a development zone and filled by a member of a targeted group and
18 by then subtracting the subsidies paid under s. 49.147 (3) (a) or the subsidies and
19 reimbursements paid under s. 49.147 (3m) (c) for those jobs.

20 **SECTION 744.** 76.636 (2) (c) of the statutes is amended to read:

21 76.636 (2) (c) The amount determined by multiplying the amount determined
22 under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number of full-time
23 jobs created in a development zone and not filled by a member of a targeted group
24 and by then subtracting the subsidies paid under s. 49.147 (3) (a) or the subsidies and
25 reimbursements paid under s. 49.147 (3m) (c) for those jobs.

1 **SECTION 745.** 76.636 (2) (d) of the statutes is amended to read:

2 76.636 (2) (d) The amount determined by multiplying the amount determined
3 under s. 238.385 (1) (bm) or s. 560.785 (1) (bm), 2009 stats., by the number of
4 full-time jobs retained, as provided in the rules under s. 238.385 or s. 560.785, 2009
5 stats., excluding jobs for which a credit has been claimed under s. 71.47 (1dj), in an
6 enterprise development zone under s. 238.397 or s. 560.797, 2009 stats., and for
7 which significant capital investment was made and by then subtracting the
8 subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid
9 under s. 49.147 (3m) (c) for those jobs.

10 **SECTION 746.** 76.636 (2) (e) of the statutes is amended to read:

11 76.636 (2) (e) The amount determined by multiplying the amount determined
12 under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number of full-time
13 jobs retained, as provided in the rules under s. 238.385 or s. 560.785, 2009 stats.,
14 excluding jobs for which a credit has been claimed under s. 71.47 (1dj), in a
15 development zone and not filled by a member of a targeted group and by then
16 subtracting the subsidies paid under s. 49.147 (3) (a) or the subsidies and
17 reimbursements paid under s. 49.147 (3m) (c) for those jobs.

18 **SECTION 747.** 76.636 (4) (intro.) of the statutes is amended to read:

19 76.636 (4) CREDIT PRECLUDED. (intro.) If the certification of a person for tax
20 benefits under s. 238.365 (3), 238.397 (4), or 238.398 (3) or s. 560.765 (3), 2009 stats.,
21 s. 560.797 (4), 2009 stats., or s. 560.798 (3), 2009 stats., is revoked, or if the person
22 becomes ineligible for tax benefits under s. 238.395 (3) or s. 560.795 (3), 2009 stats.,
23 that person may not do any of the following:

24 **SECTION 748.** 76.636 (5) of the statutes is amended to read:

1 76.636 (5) CARRY-OVER PRECLUDED. If a person who is entitled under s. 238.395
2 (3) or s. 560.795 (3), 2009 stats., to claim tax benefits or certified under s. 238.365 (3),
3 238.397 (4), or 238.398 (3) or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats.,
4 or s. 560.798 (3), 2009 stats., for tax benefits ceases business operations in the
5 development zone during any of the taxable years that that zone exists, that person
6 may not carry over to any taxable year following the year during which operations
7 cease any unused credits from the taxable year during which operations cease or
8 from previous taxable years.

9 **SECTION 749.** 76.636 (6) of the statutes is amended to read:

10 76.636 (6) ADMINISTRATION. Any insurer who claims a credit under sub. (2) shall
11 include with the insurer's annual return under s. 76.64 a copy of its certification for
12 tax benefits and a copy of its verification of expenses from the department of
13 commerce or the Wisconsin Economic Development Corporation.

14 **SECTION 750.** 76.637 (1) of the statutes is amended to read:

15 76.637 (1) DEFINITION. In this section, "claimant" means an insurer who files
16 a claim under this section and is certified under s. 238.301 (2) or s. 560.701 (2), 2009
17 stats., and authorized to claim tax benefits under s. 238.303 or s. 560.703, 2009 stats.

18 **SECTION 751.** 76.637 (2) of the statutes is amended to read:

19 76.637 (2) FILING CLAIMS. Subject to the limitations under this section, ss.
20 238.301 to 238.306, and ss. 560.701 to 560.706, 2009 stats., for taxable years
21 beginning after December 31, 2008, a claimant may claim as a credit against the fees
22 due under s. 76.60, 76.63, 76.65, 76.66, or 76.67 the amount authorized for the
23 claimant under s. 238.303 or s. 560.703, 2009 stats.

24 **SECTION 752.** 76.637 (3) of the statutes is amended to read:

1 76.637 (3) LIMITATIONS. No credit may be allowed under this section unless the
2 insurer includes with the insurer's annual return under s. 76.64 a copy of the
3 claimant's certification under s. 238.301 (2) or s. 560.701 (2), 2009 stats., and a copy
4 of the claimant's notice of eligibility to receive tax benefits under s. 238.303 (3) or s.
5 560.703 (3), 2009 stats.

6 **SECTION 753.** 76.637 (4) of the statutes is amended to read:

7 76.637 (4) ADMINISTRATION. If an insurer's certification is revoked under s.
8 238.305 or s. 560.705, 2009 stats., or if an insurer becomes ineligible for tax benefits
9 under s. 238.302 or s. 560.702, 2009 stats., the insurer may not claim credits under
10 this section for the taxable year that includes the day on which the certification is
11 revoked; the taxable year that includes the day on which the insurer becomes
12 ineligible for tax benefits; or succeeding taxable years and the insurer may not carry
13 over unused credits from previous years to offset the fees imposed under ss. 76.60,
14 76.63, 76.65, 76.66, or 76.67 for the taxable year that includes the day on which
15 certification is revoked; the taxable year that includes the day on which the insurer
16 becomes ineligible for tax benefits; or succeeding taxable years.

17 **SECTION 754.** 76.638 (1) of the statutes is amended to read:

18 76.638 (1) DEFINITIONS. In this section, "fund manager" means an investment
19 fund manager certified under s. 238.15 (2) or s. 560.205 (2), 2009 stats.

20 **SECTION 755.** 76.638 (2) of the statutes is amended to read:

21 76.638 (2) FILING CLAIMS. For taxable years beginning after December 31, 2008,
22 subject to the limitations provided under this subsection and s. 238.15 or s. 560.205,
23 2009 stats., an insurer may claim as a credit against the fees imposed under s. 76.60,
24 76.63, 76.65, 76.66, or 76.67, 25 percent of the insurer's investment paid to a fund

1 manager that the fund manager invests in a business certified under s. 238.15 or s.
2 560.205 (1), 2009 stats.

3 **SECTION 756.** 77.22 (2) (d) of the statutes is amended to read:

4 77.22 (2) (d) If the real estate transferred is not subject to certification under
5 s. 101.122 (4) (a), waiver under s. 101.122 (4) (b) or stipulation under s. 101.122 (4)
6 (c), the reason why it is not so subject or the form prescribed by the department of
7 ~~commerce~~ safety and professional services under s. 101.122 (6).

8 **SECTION 757.** 79.04 (7) (a) of the statutes is amended to read:

9 79.04 (7) (a) Beginning with payments in 2005, if a production plant, as
10 described in sub. (6) (a), other than a nuclear-powered production plant, is built on
11 the site of, or on a site adjacent to, an existing or decommissioned production plant;
12 or is built on a site purchased by a public utility before January 1, 1980, that was
13 identified in an advance plan as a proposed site for a production plant; or is built on,
14 or on a site adjacent to, brownfields, as defined in s. 238.13 (1) (a) or s. 560.13 (1) (a),
15 2009 stats., after December 31, 2003, and has a name-plate capacity of at least one
16 megawatt, each municipality and county in which such a production plant is located
17 shall receive annually from the public utility account a payment in an amount that
18 is equal to the number of megawatts that represents the production plant's
19 name-plate capacity, multiplied by \$600.

20 **SECTION 758.** 84.01 (6m) (b) (intro.) of the statutes is amended to read:

21 84.01 (6m) (b) (intro.) The department, in consultation with the ~~department~~
22 ~~of commerce~~ Wisconsin Economic Development Corporation, shall do all of the
23 following for each economic development program administered by the department:

24 **SECTION 759.** 84.01 (11m) (title) of the statutes is amended to read:

1 84.01 **(11m)** (title) ECONOMIC DEVELOPMENT ASSISTANCE COORDINATION AND
2 REPORTING.

3 **SECTION 760.** 84.01 (11m) of the statutes is renumbered 84.01 (11m) (b) and
4 amended to read:

5 84.01 **(11m)** (b) Annually, no later than October 1, the department shall submit
6 to the joint legislative audit committee and to the appropriate standing committees
7 of the legislature under s. 13.172 (3) a comprehensive report assessing economic
8 development programs, as defined in sub. (6m) (a), administered by the department.
9 The report shall include all of the information required under s. ~~560.01 (2) (am)~~
10 238.07 (2). The department shall collaborate with the ~~department of commerce~~
11 Wisconsin Economic Development Corporation to make readily accessible to the
12 public on an Internet-based system the information required under this subsection.

13 **SECTION 761.** 84.01 (11m) (a) of the statutes is created to read:

14 84.01 **(11m)** (a) The department shall coordinate any economic development
15 assistance with the Wisconsin Economic Development Corporation.

16 **SECTION 762.** 84.013 (9) of the statutes is amended to read:

17 84.013 **(9)** If the department, ~~in consultation with the department of commerce,~~
18 determines that a business development having a payroll exceeding \$10,000,000 in
19 a calendar year is being located within a 3-mile radius of the intersection of I 90 and
20 Town Line Road in Rock County, the department shall construct an interchange
21 funded from the appropriations under s. 20.395 (3) (cq) to (cx) off of I 90 to Town Line
22 Road.

23 **SECTION 763.** 84.075 (1c) (a) of the statutes is amended to read:

1 84.075 (1c) (a) "Disabled veteran-owned business" means a business certified
2 by the department of ~~commerce~~ safety and professional services under s. 560.0335
3 490.02 (3).

4 **SECTION 764.** 84.075 (1c) (b) of the statutes is amended to read:

5 84.075 (1c) (b) "Minority business" means a business certified by the
6 department of ~~commerce~~ safety and professional services under s. 560.036 490.04 (2).

7 **SECTION 765.** 84.075 (3) of the statutes is amended to read:

8 84.075 (3) The department shall at least semiannually, or more often if
9 required by the department of administration, report to the department of
10 administration the total amount of money it has paid to contractors, subcontractors,
11 and vendors that are minority businesses and that are disabled veteran-owned
12 businesses under ss. 84.01 (13), 84.06, and 84.07 and the number of contacts with
13 minority businesses and disabled veteran-owned businesses in connection with
14 proposed purchases and contracts. In its reports, the department shall include only
15 amounts paid to businesses certified by the department of ~~commerce~~ safety and
16 professional services as minority businesses or disabled veteran-owned businesses.

17 **SECTION 766.** 84.076 (1) (c) of the statutes is amended to read:

18 84.076 (1) (c) "Minority business" has the meaning given under s. 560.036
19 490.04 (1) (e) 1.

20 **SECTION 767.** 84.076 (1) (d) of the statutes is amended to read:

21 84.076 (1) (d) "Minority group member" has the meaning given under s.
22 ~~560.036~~ 490.04 (1) (f).

23 **SECTION 768.** 84.09 (5) (a) of the statutes is amended to read:

24 84.09 (5) (a) Subject to pars. (b) and (c) and to the approval of the governor, the
25 department may sell at public or private sale property of whatever nature owned by

1 the state and under the jurisdiction of the department when the department
2 determines that the property is no longer necessary for the state's use for
3 transportation purposes ~~and, if real property, the real property is not the subject of~~
4 ~~a petition under s. 560.9810 (2).~~ The department shall present to the governor a full
5 and complete report of the property to be sold, the reason for the sale, and the
6 minimum price for which the same should be sold, together with an application for
7 the governor's approval of the sale. The governor shall thereupon make such
8 investigation as he or she may deem necessary and approve or disapprove the
9 application. Upon such approval and receipt of the full purchase price, the
10 department shall by appropriate deed or other instrument transfer the property to
11 the purchaser. The approval of the governor is not required for public or private sale
12 of property having an appraised value at the time of sale of not more than \$15,000,
13 ~~for the transfer of surplus state real property to the department of administration~~
14 ~~under s. 560.9810,~~ or for the transfer of surplus state personal property to the
15 department of tourism under sub. (5s). The funds derived from sales under this
16 subsection shall be deposited in the transportation fund, and the expense incurred
17 by the department in connection with the sale shall be paid from such fund.

18 **SECTION 769.** 84.09 (5) (b) of the statutes is amended to read:

19 84.09 (5) (b) Subject to the approval of the governor in the manner, scope, and
20 form specified in par. (a), with respect to the sale of property acquired by the
21 department for a project that is completed after May 25, 2006, the department shall,
22 and with respect to the sale of property acquired by the department for a project that
23 is completed before May 25, 2006, the department may offer for sale or transfer
24 ownership of the property that the department determines is no longer necessary for
25 the state's use for transportation purposes, ~~if the property is not the subject of a~~

~~petition under s. 560.9810 (2).~~ This disposition process shall take place within 24 months of the completion of the transportation project for which the property was acquired. Except as provided in par. (c) 3., the department shall offer limited and general marketable properties at appraised value, as determined by a state-certified or licensed appraiser, for not less than 12 months. If the department does not sell the property at or above its appraised value, the department shall offer the property for sale by means of sealed bids or public auction. For the purposes of this paragraph, a project is completed when final payment is made under the contract for the project.

SECTION 770. 84.09 (5r) of the statutes is amended to read:

84.09 (5r) In lieu of the sale or conveyance of property under sub. (5) or (5m), the department may, subject to the approval of the governor, donate real property that is adjacent to the veterans memorial site located at The Highground in Clark County and owned by the state and under the jurisdiction of the department to the Wisconsin Vietnam Veterans Memorial Project, Inc., for the purpose of the veterans memorial site located at The Highground in Clark County for the purpose of a memorial hall specified in s. 70.11 (9). The department may donate property under this subsection only when the department determines that the property is no longer necessary for the state's use for transportation purposes ~~and is not the subject of a petition under s. 560.9810 (2)~~ and is transferred with a restriction that the donee may not subsequently transfer the real property to any person except to this state, which shall not be charged for any improvements thereon. Such restriction shall be recorded in the office of the register of deeds in the county in which the property is located. The department shall present to the governor a full and complete report of the property to be donated, the reason for the donation, and the minimum price for which the property could likely be sold under sub. (5), together with an application

1 for the governor's approval of the donation. The governor shall thereupon make such
2 investigation as he or she considers necessary and approve or disapprove the
3 application. Upon such approval, the department shall by appropriate deed or other
4 instrument transfer the property to the donee. The approval of the governor is not
5 required for donation of property having an appraised value at the time of donation
6 of not more than \$15,000. Any expense incurred by the department in connection
7 with the donation shall be paid from the transportation fund.

8 **SECTION 771.** 84.185 (1) (a) of the statutes is amended to read:

9 84.185 (1) (a) "~~Business~~" ~~has the meaning given in s. 560.60 (2)~~ means a
10 company located in this state, a company that has made a firm commitment to locate
11 a facility in this state, or a group of companies at least 80 percent of which are located
12 in this state.

13 **SECTION 772.** 84.185 (1) (b) of the statutes is amended to read:

14 84.185 (1) (b) "~~Governing body~~" ~~has the meaning specified in s. 560.60 (6)~~
15 means a county board, city council, village board, town board, regional planning
16 commission or transit commission under s. 59.58 (2) or 66.1021.

17 **SECTION 773.** 84.185 (1) (ce) of the statutes is amended to read:

18 84.185 (1) (ce) "~~Job~~" ~~has the meaning specified in s. 560.17 (1) (bm)~~ means a
19 position providing full-time equivalent employment. "Job" does not include initial
20 training before an employment position begins.

21 **SECTION 774.** 85.09 (4i) of the statutes is amended to read:

22 85.09 (4i) DISPOSAL OF RAIL PROPERTY. The department shall sell at public or
23 private sale rail property acquired under sub. (4) when the department determines
24 that the rail property is not necessary for a public purpose ~~and, if real property, the~~
25 ~~real property is not the subject of a petition under s. 560.9810 (2).~~ Upon receipt of

1 the full purchase price, the department shall, by appropriate deed or other
2 instrument, transfer the rail property to the purchaser. The funds derived from sales
3 under this subsection shall be deposited in the transportation fund, and the expense
4 incurred by the department in connection with the sale shall be paid from the
5 appropriation under s. 20.395 (2) (bq). This subsection does not apply to real
6 property that is sold under s. 16.848.

7 **SECTION 775.** 85.09 (4m) of the statutes is amended to read:

8 85.09 (4m) RELOCATION PLAN. The department is exempt from s. 32.25 (1) if the
9 department determines that acquiring rail property under this section will not result
10 in any displaced persons as defined in s. 32.19 (2) (e). The department shall file a
11 statement of its determinations with the ~~department of commerce~~ Wisconsin
12 Housing and Economic Development Authority.

13 **SECTION 776.** 85.095 (2) (b) of the statutes is repealed.

14 **SECTION 777.** 85.25 (2) (c) 1m. b. of the statutes is amended to read:

15 85.25 (2) (c) 1m. b. It is currently performing a useful business function as
16 defined in s. ~~560.036~~ 490.04 (1) (h).

17 **SECTION 778.** 92.07 (15) of the statutes is amended to read:

18 92.07 (15) ADMINISTRATION AND ENFORCEMENT OF ORDINANCES. A land
19 conservation committee may, if authorized by the county board, administer and
20 enforce those provisions of an ordinance enacted under s. 101.65 (1) (a) related to
21 construction site erosion, a zoning ordinance enacted under s. 59.693 or an ordinance
22 enacted under authority granted under s. ~~281.33 (3m)~~ 101.1206.

23 **SECTION 779.** 93.07 (3) of the statutes is amended to read:

24 93.07 (3) PROMOTION OF AGRICULTURE. To promote the interests of agriculture,
25 dairying, horticulture, manufacturing, commercial fishing and the domestic arts and